



April 29, 2004

Director, Water Division
Environmental Protection Agency, Region V
Water Enforcement Compliance Assurance Branch, (WC15-J)
77 West Jackson Boulevard
Chicago, Illinois 60604
Attention Arnie Leder


The EPA:

Enclosed is the latest copy of the Comprehensive Nutrient Management Plan for Walnutdale Farms / Satellite Heifer Facilities. Green Valley has prepared the document in cooperation with Walnutdale Farms and all information that has been provided relates to current practices. If there are any corrections that need to be made to this document, please contact Amanda Brearley with Green Valley Agricultural at (616)891-0075.

I certify under penalty of the law that I have examined and am familiar with the information submitted in this document and all attachments and that this document and its attachments were prepared either by me personally or under my direction or supervision in a manner designed to ensure that qualified and knowledgeable personnel properly gathered and presented the information contained therein. I further certify, based on my personal knowledge or on my inquiry of those individuals immediately responsible for obtaining the information, that the information is true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fines and imprisonment for knowing and willful submission of a materially false statement.

Respectfully,

Kevin Lettinga
Walnutdale Farms


Amanda Brearley
Green Valley Agricultural, Inc.

cc: Bruce Gelber, U.S. Department of Justice, Environmental Enforcement Section
Arnie Leder, EPA, Water Division
Aaron Isherwood, Sierra Club, Staff Attorney
Barry Selden, MDEQ, Enforcement Unit
David B. Carter, Jr., Defendant